CERTIFICATE OF SERVICE

I hereby certify that on April 26, 2005, I electronically filed a true and correct copy of Opinion of Barbara Dohmann, Q.C. with the Clerk of the Court using CM/ECF, which will send notification that such filing is available for viewing and downloading to the following counsel of record:

Ian Connor Bifferato, Esq.
Bifferato, Bifferato & Gentilotti
1308 Delaware Avenue
P.O. Box 2165
Wilmington, DE 19899-2165

John S. Spadaro, Esq. Murphy Spadro & Landon 1011 Centre Road, Suite 210 Wilmington, DE 19805

Marla R. Eskin, Esq. Campbell & Levine, LLC 800 N. King Street, Suite 300 Wilmington, DE 19801 James O'Neill, Esq. Pachulski, Stang, Ziehl, Young & Jones 919 N. Market Street, Suite 1600 Wilmington, DE 19801

Theodore J. Tacconelli, Esq. Ferry, Joseph & Pearce, P.A. 824 Market Street, Suite 904 P.O. Box 1351 Wilmington, DE 19899

Q.C. to be served by hand-delivery and email on the following counsel of record:

BY EMAIL AND HAND DELIVERY:

Marla R. Eskin, Esq. (local counsel)
Kathleen Campbell, Esq.
Campbell & Levine, LLC
800 N. King Street, Suite 300
Wilmington, DE 19801
(Counsel to the ACC)
meskin@del.camlev.com
kcampbell@camlev.com

Theodore J. Tacconelli, Esq. (local counsel)
Ferry, Joseph & Pearce, P.A.
824 Market Street, Suite 904
P.O. Box 1351
Wilmington, DE 19899
ttacconelli@ferryjoseph.com

John S. Spadaro, Esq. (local counsel) Murphy Spadro & Landon 1011 Centre Road, Suite 210 Wilmington, DE 19805 (Counsel for LMI) jspadaro@msllaw.com

Laura Davis Jones, Esq. (local counsel)
James O'Neill, Esq.
Pachulski, Stang, Ziehl, Young & Jones
919 N. Market Street, Suite 1600
Wilmington, DE 19801
(Counsel to the Debtors)
tjones@pszyj.com
joneill@pszyjw.com

Christopher S. Sontchi, Esq. (local counsel)
Ashby & Geddes
222 Delaware Avenue, 17th Floor
P.O. Box 1150
Wilmington, DE 19899-1150
(Counsel to the U.K. Administrators)
csontchi@ashby-geddes.com

WP3:1095648.4 59066.1001

David B. Stratton, Esq. (local counsel)
Pepper Hamilton LLP
1313 Market Street, Hercules Plaza, Suite 5100
PO Box 1709
Wilmington, DE 19899-1709
(Counsel to the T&N Pension Trustee)
strattond@pepperlaw.com

Charlene D. Davis, Esq. (local counsel)
The Bayard Firm
222 Delaware Avenue, Suite 900
Wilmington, DE 19801
(Counsel to the Committee)
cdavis@bayardfirm.com

Ian Connor Bifferato, Esq. (local counsel)
Bifferato, Bifferato & Gentilotti
1308 Delaware Avenue
P.O. Box 2165
Wilmington, DE 19899-2165
(Counsel to the Equity Committee)
icb@bbglaw.com

Mark D. Collins, Esq. (local counsel)
Richards Layton & Finger
One Rodney Square
P.O. Box 551
Wilmington, DE 19801
(Counsel to the Lenders)
Collins@RLE.com

Frank Perch, Esq. (local counsel)
Office of the United States Trustee
844 King Street, Suite 2313
Wilmington, DE 19801
frank.j.perch@usdoj.gov

I further certify that on April 26, 2005, I served the Opinion of Barbara Dohmann,

Q.C. on the following non-registered participants in the manner indicated below:

BY EMAIL AND FEDERAL EXPRESS:

Elihu Inselbuch, Esq.
Caplin & Drysdale, Chartered
399 Park Avenue
New York, NY 10022
(Counsel to the ACC)
ei@capdale.com

Peter Van L. Lockwood, Esq.
Nathan D. Finch, Esq.
Caplin & Drysdale, Chartered
1 Thomas Circle NW
Washington, DC 20005
(Counsel to the ACC)
pvnl@capdale.com
NDF@Capdale.com

Martin J. Bienenstock, Esq. Weil, Gotshal & Manges, LLP 767 Fifth Avenue New York, NY 10153 (Counsel to the PD Committee) martin.blenenstock@weil.com

Adam P. Strochak, Esq.
Weil, Gotshal & Manges, LLP
1501 K Street, NW
Suite 100
Washington, DC 20005
(Counsel to the PD Committee)
adam.strochak@weil.com

Thomas J. Quinn, Esq. Mendes & Mount, LLP 750 Seventh Avenue New York, NY 10019 (Counsel for LMI) thomas.quinn@mendes.com

WP3:1095648.4

Russell W. Roten, Esq. Coudert Brothers LLP 333 South Hope Street, 23rd Floor Los Angeles, CA 90071 (Counsel for LMI) rroten@coudert.com

Document 22-2

Kevin Lantry, Esq. Sidley Austin Brown & Wood 555 West Fifth Street, 40th Floor Los Angeles, CA 90013 (Counsel to the Debtors) klantry@sidley.com

James F. Conlan, Esq. Sidley Austin Brown & Wood One Bank One Plaza 10 South Dearborn Street Chicago, IL 60603 (Counsel to the Debtors) iconlan@sidley.com

Patrick Corr Robin E. Parsons Sidley Austin Brown & Wood Woolgate Exchange 25 Basinghall Street London EC2V 5HA England (Counsel to the Debtors) pcorr@sidley.com RParsons@Sidley.com

George Wade, Esq. Shearman & Sterling 599 Lexington Avenue New York, NY 10022 (Counsel to the U.K. Administrators) GWade@shearman.com

Mark Andrews (UK counsel) Denton Wilde Sapte Five Chancery Lane Clifford's Inn London, United Kingdon EC4A 1BU (Counsel to the U.K. Administrators) mark.andrews@dentonwildesapte.com

Kenneth P. Coleman, Esq.
Allen & Overy LLP
1221 Avenue of the Americas
New York, NY 10020
(Counsel to the T&N Pension Trustee)
kenneth.coleman@newyork.allenovery.com

David Allen, Q.C. (U.K. counsel)
Byrom Street Chambers
12 Byrom Street
Manchester M34PP
(Counsel to the T&N Pension Trustee)
clerks@byromstreet.com

Gordon Stewart (U.K. Counsel)
Susan Hazeldine
Allen & Overy LLP
One New Change
London
EC4M 9QQ
United Kingdom
(Counsel to the T&N Pension Trustee)
gordon.stewart@allenovery.com
susan.hazledine@allenovery.com

Peter D Wolfson, Esq.
Thomas A. Labuda, Esq.
Sonnechein Nath & Rosenthal
8000 Sears Tower
233 South Wacker Drive
Chicago, IL 60606
(Counsel to the Committee)
pwolfson@sonnenschein.com
tlabuda@sonnenschein.com

David F. Heroy, Esq.
Robert Shannon, Esq.
Bell Boyd & Lloyd
70 West Madison Street, Suite 3300
Chicago, IL 60602
(Counsel to the Equity Committee)
dheroy@bellboyd.com
rshannon@bellboyd.com

Steven M. Fuhrmann, Esq. R. Douglas, Esq. Simpson Thacher & Bartlett 425 Lexington Avenue New York, NY 10017-3954 (Counsel to the Lenders) sfuhrman@stblaw.com rdouglas@stblaw.com

Laurence Elliot Charlie Trigg HERBERT SMITH Exchange House Primrose Street London ECZA 2AS **ENGLAND** (Counsel to Futures Representative) laurence.elliott@herbertsmith.com c.trigg@herbertsmith.com

59066.1001 WP3:1095648.4

I further certify that on April 26, 2005, I served the Opinion of Barbara

Dohmann, Q.C. on the following non-registered participants in the manner indicated on the attached service list:

min

Edwin J. Harron (No. 3396)
Maribeth Minella (No. 4185)
YOUNG CONAWAY STARGATT & TAYLOR, LLP
The Brandywine Building
1000 West Street, 17th Floor
Wilmington, DE 19801
P.O. Box 391
Wilmington, DE 19899-0391
(302) 571-6681
eharron@ycst.com
mminella@ycst.com
bank@ycst.com

Attorneys for the Legal Representative

59066.1001

2002 SERVICE LIST Federal Mogul 4/26/2005

ABN Amro Trust Company Attn: Managing Director 8 Hill Street St. Helier, Jersey JE48TB First Class Mail (International)

Aetna US Healthcare National Collections Department Attn: Sherry Marrone 930 Harvest Drive Blue Bell, PA 19422 First Class Mail

Moniquie D. Almy, Esq Randall L. Hagen, Esq. Ober, Kaler, Grimes & Shriver A Professional Corporation 120 East Baltimore Street Baltimore, MD 21202-1643 First Class Mail

Amroc Investments, LLP Attn: Officer, Managing Agent, or General Agent 535 Madison Avenue 15th Floor New York, NY 10022 First Class Mail

Philip D. Anker, Esq Wilmer Cutler Pickering Hale and Dorr LLP 399 Park Avenue New York, NY 10019 (Hartford Accident and Indemnity Company, et al.) First Class Mail

Robert T. Aulgur, Jr., Esq. Kristi J. Doughty Whittington & Aulgur 313 N. DuPont Highway, Suite 110 P.O. Box 617 Odessa, DE 19730 (Toyota Motor Credit Corporation) First Class Mail

David G. Aelvoet, Esq Linebarger Goggan Blair Pena & Sampson, LLP 711 Navarro, Suite 300 San Antonio, TX 78205 First Class Mail

Filed 04/26/2005

David Allen Byrom Street Chambers 12 Byrom Street Manchester M34PP

First Class Mail (International)

Jonathan B. Alter, Esquire Tany Tymchenko Bingham McCutchen LLP One State Street Hartford, CT 06013 (Counsel to Travelers Casualty & Surety Co.) First Class Mail

Mark Andrews Denton Wilde Sapte Five Chancery Lane Clifford's Inn London, United Kingdon EC4A 1BU First Class Mail (International)

John R. Ashmead Sean C. Serpe Seward & Kissel LLP One Battery Park Plaza New York, NY 10004 First Class Mail

John H. Bae, Esq Cadwalader, Wickersham & Taft 100 Maiden Lane New York, NY 10038 First Class Mail

Virginia Baker
Office of Legal Services
Fifth Floor Capital Plaza Tower
Frankfort, KY 40601
(Kentuky Natural Resource and)
(Environmental Protection Cabinet)
First Class Mail

Gary D. Barnes, Esquire Husch & Eppenberger, LLC 1200 Main Street, Suite 1700 Kansas City, MO 64105 (Counsel to William Jewel College) First Class Mail

Steven T. Baron, Esq Siber Pearlman, LLP 2711 North Haskell Avenue Cityplace Center East-5th Floor L.B. 32 Dallas, TX 75204 First Class Mail

Mr. Jon Bauer Contrarian Capital Management L.L.C. 411 West Putnam Ave., Suite 225 Greenwich, CT 06830 First Class Mail

Richard Baumfield, Esq Andrews & Kurth LLP 450 Lexington Avenue, 15th Floor New York, NY 10017 First Class Mail

Sean J. Bellew, Esquire
Cozen O'Connor
1201 N. Market Street, Suite 1400
Wilmington, DE 19801
(Counsel for Federal Insurance Company)
(Mt. McKinley Insurance Company, et al.)
Hand Delivery

Craig A. Barbarosh, Esq Pillsbury Winthrop LLP 650 Town Center Drive, 7th Floor Costa Mesa, CA 92626 First Class Mail

Gary L. Barnheart, Esq General Counsel's Office Missouri Department of Revenue 301 W. High Street, Room 670 P.O. Box 475 Jefferson City, MO 65105-0475 First Class Mail

William J. Barrett, Esquire
Barack, Ferrazzano, Kirschbaum, Perlman & Nagelber
333 West Wacker Drive, Suite 2700
Chicago, ILL 60606
(Counsel to Motion Industries, Inc. and Genuine)
(Parts Company)
First Class Mail

John M. Baumann, Esquire Steel Technologies, Inc. 15415 Shelbyville Road P.O. Box 43339 Louisville, KY 40253 (Counsel to Steel Technologies, Inc.) First Class Mail

Richard M. Beck, Esquire Klehr Harrison Harvey Branzburg & Ellers, LLP 919 Market Street, Suite 1000 Wilmington, DE 19801 Counsel to Citicorp Vendor Finance f/k/a Copelco Capital, Inc. Hand Delivery

Brad A. Berish, Esq Adelman, Gettleman, Merens, Berish & Carter, Ltd. 53 West Jackson Blvd. Suite 1050 Chicago, IL 60604 (Safeco Insurance Company of America) First Class Mail David M. Bernick, Esq Thomas E. Dutton, Esq. Kirkland & Ellis 200 East Randolph Drive Chicago, IL 60601 First Class Mail

Ian Connor Bifferato, Esq.
Bifferato, Bifferato & Gentilotti
1308 Delaware Avenue
P.O. Box 2165
Wilmington, DE 19899-2165
(Counsel to Equity Security Holders)
Hand Delivery

Ms. Linda Bonner CenturyTel 100 Century Park Dr. Monroe, LA 71203 First Class Mail

William J. Bowman Hogan & Hartson LLP 555 Thirteenth Street, NW Washington, DC 20004 (Hartford Accident and Indemnity Company, et al.) First Class Mail

Linda Boyle, Esq Timw Warner Telecom Inc. 10475 Park Meadows Drive, #400 Littleton, CO 80124 First Class Mail

Charles J. Brown, III, Esq.
Elzufon Austin Reardon Tarlov & Mondell, P.A.
300 Delaware Aveune, Suite 1700
Wilmington, DE 19801
(Lumbermans Mutual Casualty Company)

Hand Delivery

Martin J. Bienenstock, Esq. Greg A. Danilow, Esq. Richard L. Levine, Esq. Weil, Gotshal & Manges, LLP 767 Fifth Avenue New York, NY 10153 First Class Mail

Barbara G. Billet, Esquire
Christopher O'Brien, Esquire
Elaine Z. Cole, Esq.
Department of Taxation and Finance (NY)
Building 9, Room 100, W A Harriman Campus
Albany, NY 12227
(District Tax Attorney)
First Class Mail

Sal Boscia, Esq Key Equipment Finance 1000 S. McCaslin Boulevard Superior, CO 80027 First Class Mail

Michael L Boykins McDermott, Will & Emery 227 W. Monroe Street Suite 5400 Chicago, IL 60606 First Class Mail

Alan R. Brayton, Esq Brayton Purcell 222 Rush Landing Road Novato, CA 94945 (Counsel for Claimant Creditors) First Class Mail

Brown & Connery, LLP Attn: Officer, Managing Agent, or General Agent P.O. Box 539 Westmont, NJ 08108 First Class Mail Russell W. Budd, Esq Alan B. Rich, Esq. Baron & Budd, P.C. 3102 Oak Lawn Aveneu Suite 1100 Dallas, TX 75219 First Class Mail

Noel C Burnham Montgomery, McCracken, Walker & Rhoads, LLP 300 Delaware Avenue, Suite 750 Wilmington, DE 19801 Hand Delivery

Daniel A. Bushell Malakoff Doyle & Finberg, P.C. Suite 200, The Frick Building, 437 Grant Street Pittsburgh, PA 15219 *First Class Mail*

Stefano Calogero, Esq Cuyler Burk, LLP Parsippany Corporate Center Four Century Drive Parsippany, NJ 07054 (Counsel for Allstate Insurance Company) First Class Mail

S Carr, Esq Kelley Drye & Warren LLP 101 Park Avenue New York, NY 10178 First Class Mail

J. David Cecil
James F. Humphreys & Associates, L.C.
800 United Center
500 Virginia Street, East
Charleston, WV 25301
First Class Mail

Ellen J. Burchfield, Esq Legal Department The Dow Chemical Company 2030 Dow Center Midland, MI 48674 First Class Mail

Michael G. Busenkell, Esq Morris, Nichols, Arsht & Tunnell 1201 N. Market Street P.O. Box 1347 Wilmington, DE 19801 (Counsel to Mahle) Hand Delivery

Daniel A. Bushell Malakoff Doyle & Finberg, P.C. Suite 200, The Frick Building, 437 Grant Street Pittsburgh, PA 15219 First Class Mail

Rhett G. Campbell, Esq Morris & Campbell, P.C. 600 Jefferson Suite 800 Houston, TX 77002 First Class Mail

Michael P. Cascino, Esquire Cascino Vaughan Law Offices, Ltd. 220 South Ashland Avenue Chicago, IL 60610 (Counsel to Asbestos Claimants) First Class Mail

Frank Ciaccio, Esquire
King & Spalding
1185 Avenue of the Americas
New York, NY 10036
(Counsel to National City Bank of Indiana)
First Class Mail

David I Cisar von Briesen, Purtell & Roper, s.c. 411 E. Wisconsin Avenue, Suite 700 Milwaukee, WI 53202 *First Class Mail*

Kenneth P. Coleman Allen & Overy LLP 1221 Avenue of the Americas New York, NY 10020 (Pension Trustee) First Class Mail

Neal D. Colton, Esq Cozen O'Connor 1900 Market Street The Atrium Philadelphia, PA 19103 (Counsel to National Union Fire Insurance Co.,) (Continentaly Casualty Company) First Class Mail

Kenneth J. Cooper, Esq Office of the General Counsel Pension Benefit Guaranty Corporation 1200 K Street, N.W. Washington, DC 20005-4026 (PBGC) First Class Mail

L. Jason Cornell, Esq
Neal Levitsky, Esquire
Fox Rothschild
919 N. Market Street, Suite 1300
Wilmington, DE 19899
(Counsel for Travelers Indemnity Company and Affil.)
(Counsel for Fireman's Fund Insurance Company)

Hand Delivery

David Cohen, Esq Herzfeld & Rubin, P.C. 40 Wall Street 54th Floor New York, NY 10005 (Counsel to Volkswagon of America, Inc.) First Class Mail

Mark D. Collins, Esq Richards Layton & Finger One Rodney Square P.O. Box 551 Wilmington, DE 19801 Counsel for Lenders Hand Delivery

James F. Conlan, Esq.
Matthew Clemente, Esq.
Sidley Austin Brown & Wood
One Bank One Plaza
10 South Dearborn Street
Chicago, IL 60603
(Counsel for the Debtors)
First Class Mail

William L. Cooper, Esq Attorney for Sevier County Utility District 700 Sevier Avenue Knoxville, TN 37920 First Class Mail

Patrick Corr, Esq Robin E. Parsons Matthew Clemente, Esq. Sidley Austin Brown & Wood Woolgate Exchange 25 Basinghall Street London, EC2V 5HAV England (Counsel for the Debtors) First Class Mail (International) Kathe L. Corson
Environmental Response Division
Michigan Dept. of Environmental Quality
Constitution Hall
P.O. Box 30426
Lansing, MI 48909-7926
(Counsel to MDEQ)
First Class Mail

JH Crabtree
Barton Fields Cottage
Ecton, Northants
United Kingdom, NN6 0BF
First Class Mail

Steven M. Crane, Esquire
Berkes, Crane, Robinson & Seal, LLP
515 S. Figueroa St., Suite 1500
Los Angeles, CA 90071
(Counsel for Columbia Casual Company)
(Continental Casualty Company)
First Class Mail

Michael G. Cruse, Esquire Warner Norcross & Judd LLP 2000 Town Center Suite 2700 Southfield, MI 48075-1318 *First Class Mail*

Timothy J. Curtin, Esquire Varnum, Riddering, Schmidt & Howlett LLP Bridgewater Place P.O. Box 352 Grand Rapids, MI 49501 (Counsel to Trident Lighting LLC) First Class Mail

Daily Insights
Attn: Officer, Managing Agent, or General Agent
JAF Box 3127
New York, NY 10116
First Class Mail

Scott D. Cousins, Esquire
Victoria Watson Counihan, Esquire
William E. Chipman, Esquire
Greenberg Traurig
The Brandywine Bldg., Suite 1540
1000 West Street
Wilmington, DE 19801
(Counsel to Indenture Trustee)
Hand Delivery

Janet Cradeur
State of Louisiana
Department of Revenue and Taxation
P.O. Box 66658
Baton Rouge, LA 70896
State of Louisiana Dept. of Revenue & Taxation
First Class Mail

Leo T. Crowley, Esq Pillsbury Winthrop LLP 1540 Broadway New York, NY 10036 First Class Mail

Teresa K. Currier, Esq Daniel B. Rath, Esq. Klett Ronney Lieer & Schorling, P.C. The Brandywine Building 1000 West Street, Suite 1410 Wilmington, DE 19801 Hand Delivery

Robert F. Cusumano, Esq Patricia A. Taylor, Esq. Simpson Thacher & Bartlett 425 Lexington Avenue New York, NY 10017 First Class Mail

John K. Daly, Esq Meckler Bulger & Tilson 123 N. Whacker Drive, Suite 1800 Chicago, IL 60606 (Zurich International, Ltd.) First Class Mail David M. Dare, Esq Herren, Dare, & Streett 1051 N. Harrison Avenue St. Louis, MO 63122 First Class Mail

Steven T. Davis, Esq Edmond M. George, Esq. Obermayer Rebmann Maxwell & Hippel LLP One Penn Center, Suite 1900 1617 John F. Kennedy Boulevard Philadelphia, PA 19103 First Class Mail

J. Michael Debbeler, Esq Graydon Head & Ritchey LLP 1900 Fifth Third Center 511 Walnut Street Cincinnati, OH 45202 First Class Mail

Henry DeWerth-Jaffe, Esquire Anne Marie Schwab, Esquire Pepper Hamilton LLP 3000 Two Logan Square Eighteenth & Arch Streets Philadelphia, PA 19103 (Counsel to SKF USA, Inc. and Tenneco) First Class Mail

Karen B Dine, Esqure Pillsbury Winthrop LLP 1540 Broadway New York, NY 10036 (Counsel to Indenture Trustee) First Class Mail

Teresa M. Dorr
Fox Rothschild LLP
Princeton Pike Corporate Center
997 Lennox Drive, Building 3
Lawrenceville, NJ 08648-2311
(Counsel for Fireman's Fund Insurance Company)
First Class Mail

Amanda D Darwin, Esquire Frank S. Hamblett, Esq. Nixon Peabody LLP 101 Federal Street Boston, MA 02110 First Class Mail

Charlene D. Davis, Esq The Bayard Firm 222 Delaware Avenue, Suite 900 Wilmington, DE 19801 (Counsel to Creditors Committee) *Hand Delivery*

Paul R. DeFilippo, Esq.
Wollmuth Maher & Deutsch LLP
One Gateway Center - Ninth Floor
Newark, NJ 07102
(USG)
First Class Mail

Vito I. DiMiao Parcels, Inc. 4 East Seventh Street Wilmington, DE 19801 *Hand Delivery*

Joan G. Dorgan, Esquire
Buchanan Ingersoll, P.C.
One Oxford Centre, 20th Fl., 301 Grant Street
Pittsburgh, Pa 15219
(Counsel to CWC Division of Textron, Inc.)
First Class Mail

Amish R. Doshi, Esq Pitney Hardin, LLP 7 Times Square New York, NY 10036 Counsel for Oracle Corporation First Class Mail Priscilla H. Douglas, Esquire Office of the General Counsel Amplicon, Inc. 18201 Von Karman Avenue, Suite 800 Irvine, CA 92612 (Counsel to Amplicon, Inc.) First Class Mail

Ellen M. Doyle Malakoff Doyle & Finberg, P.C. Suite 200, The Frick Building, 437 Grant Street Pittsburgh, PA 15219 First Class Mail

Erich N Durlacher Burr & Forman, LLP Suite 1200, One Georgia Center 600 West Peachtree Street, N.W. Atlanta, GA 30308 First Class Mail

Judith Elkin, Esq Haynes and Boone, LLP 901 Main Street, Suite 3100 Dallas, TX 75202 • First Class Mail

Michael R. Enright, Esq Robinson & Cole LLP 280 Trumbull Street Hartford, CT 06103 First Class Mail

Judy Eyster, Esq John Getchey, Esq. Dana Commercial Credit Corp. 1801 Richard Road Toledo, OH 43607 First Class Mail Timothy P. Dowling, Esquire
Gary, Thomasson, Hall & Marks, P.C.
210 S. Carancahua
P.O. Box 2888
Corpus Christi, TX 78401
(Counsel to Corpus Christi Gasket & Fastener, Inc.)
First Class Mail

Robert D. Drain, Esq Paul, Weiss, Rifkind, Wharton & Garrison 1285 Avenue of the Americas New York, NY 10019-6064 First Class Mail

John S. Egan Miles S. Apple, Esq Frost, Brown Todd, LLC 400 West Market Street 32nd Floor Louisville, KY 40202 First Class Mail

Laurence Elliot
Charlie Trigg
HERBERT SMITH
Exchange House
Primrose Street
London, ECZA 2AS ENGLAND
First Class Mail (International)

Marla R. Eskin, Esq. Kathleen Campbell, Esq. Campbell & Levine, LLC 800 N. King Street, Suite 300 Wilmington, DE 19801 *Hand Delivery*

Sherry Ruggiero Fallon, Esquire
Tybout, Redfearn & Pell
300 Delaware Avenue, 11th Floor
P.O. Box 2092
Wilmington, DE 19801
(Counsel fto Honeywell International, Inc.)
Hand Delivery

John S. Favate, Esq Hardin, Kundla, McKeon, Poletto & Polifroni, P.A. 673 Morris Avenue P.O. Box 730 Springfield, NJ 07081-0730 (Counsel for Lumbermans Mutual Casualty Company) First Class Mail

Larry A. Feind Georgia-Pacific Corporation 133 Peachtree Street, NE 7th Floor Atlanta, GA 30303 *First Class Mail*

Elit R. Felix, Esq.
Margolis Edelstein
The Curtis Center, 4th Floor
601 Walnut Street
Philadelphia, PA 19106-3304
(Counsel for Allianz companies)
First Class Mail

First Union National Bank Corporate Trust Department Attn: Paul Anatrella 230 South Tryon Street 9th Floor Charlotte, NC 28288-1179 First Class Mail

Leon Friedberg, Esquire Carlile Patchen & Murphy LLP 366 East Broad Street Columbus, OH 43215 (Counsel to Team Rahal, Inc.) First Class Mail

Steven M. Fuhrmann, Esq R. Douglas, Esq. Simpson Thacher & Bartlett 425 Lexington Avenue New York, NY 10017-3954 (Counsel to Lender) First Class Mail Oscar B. Fears, III, Esquire Assistant Attorney General 40 Capitol Square, S.W. Atlanta, GA 30334 (Georgia Dept. of Revenue) First Class Mail

Mark E. Felger, Esq.
Cozen & O'Connor
1201 N. Market Street, Suite 1400
Wilmington, DE 19801
(Counsel to National Fire Insurance Company of)
(Hartford ad Continental Casualty Company)

Hand Delivery

Richard A. Finberg
Malakoff Doyle & Finberg, P.C.
Suite 200, The Frick Building, 437 Grant Street
Pittsburgh, PA 15219
First Class Mail

Michael B. Fisco, Esq Mark G. Rabogliatti, Esq. Faegre & Benson LLP 2200 Wells Fargo Center 90 South Seventh Street Minneapolis, MN 55402-3901 First Class Mail

FTI Policano & Manzo Attn: Officer, Managing Agent, or General Agent Park 80 West Plaza One 3rd Floor Saddle Brook, NJ 07663 First Class Mail

James M. Gallagher
Daccord Financial Services
1301 Avenue of the Americas, Bsmt 1
New York, NY 10019-6022
First Class Mail

Niraj R. Ganatra, Esq International Union, UAW 8000 E. Jefferson Avenue Detroit, MI 48214 (Counsel to UAW) First Class Mail

Jamie Gleave, Esq 1 Oxford Court Bishopsgate Nanchester, United Kingdon M2 3WR First Class Mail (International)

Theodore Goldberg Mark C. Meyer, Esq Goldberg, Persky, Jennings & White, PC 1030 Fifth Avenue Pittsburgh, PA 15219 First Class Mail

Craig Goldblatt
Wilmer Cutler Pickering Hale and Dorr LLP
2445 M Street, NW
Washington, DC 20037
(Hartford Accident and Indemnity Company, et al.)
First Class Mail

Michele C. Gott, Esq Smith, Katzenstein & Furlow LLP 800 Delaware Avenue P.O. Box 410 Wilmington, DE 19899 (Counsel to Pension Benefit Guaranty Corp.) Hand Delivery

Eric D. Green, Esquire
Resolutions, LLC
222 Berkeley Street
Suite 1060
Boston, MA 02116
(Futures Representative for Unknown Claimants)
First Class Mail

Scott D. Gilbert, Esq Gilbert Heintz & Randolph LLP 1100 New York Ave., NW Suite 700 Washington, DC 20005-3987 First Class Mail

Oliver J Glenn, III, Esq Bank One Mail Suite MI1-8095 611 Woodward Avenue Detroit, MI 48226 First Class Mail

Leonard P. Goldberger, Esq White & Williams LLP 1800 One Liberty Plaza Philadelphia, PA 19103 First Class Mail

Irena M. Goldstein, Esquire LeBoeuf Lamb Greene & Macrae, LLP 125 West 55th Street New York, NY 10019 First Class Mail

George L. Graff
Paul Hastings Janofsky & Walker, LLP
Park Avenue Tower, 75 E. 55th Street, 1st Floor
New York, NY 10022
First Class Mail

Kevin Gross, Esquire
Rosenthal Monhait Gross & Goddess, P.A.
919 Market St./Ste. 1401 Mellon Bank Ctr
P.O. Box 1070
Wilmington, DE 19899-1070
(Counsel fro Columbia Casualty Company)
(Continental Casualty Company)

Hand Delivery

Sean Haas
Citadel Investment Group, L.L.C.
131 S. Dearborn Street
Chicago, IL 60603
First Class Mail

Dennis M Haley 9460 S. Saginaw Grand Blanc, MI 48439 First Class Mail

Barbara K. Hamilton, Esquire
Attorneys for American Express Travel Related Svcs
Michael S. Rogovin, Esq.
Raymond E. Kenny, Esq.
Becket and Lee LLP
P.O. Box 3001, Dept. AC
Malvern, PA 19355-0701
(Counsel to American Express Travel)
(Related Svcs. Co Inc)
First Class Mail

Paul J. Hanly, Esq Coblence & Warner 415 Madison Avenue, 17th Floor New York, NY 10017 First Class Mail

Gina Baker Hantel, Esquire
State of Tennessee
Commissioner of Revenue
312 8th Ave. North, Legal Services, 27th Floor
Nashville, TN 37243
(Commissioner of Revenue)
First Class Mail

Todd Harris
Coughlin Duffy Kelly Lisovicz Midlige & Wolff, LLP
350 Mount Kemble Avenue
P.O. Box 1917
Morristown, NJ 07962
(Counsel to Swiss Reinsurance Company)
First Class Mail

Paul Hadow, Esq
Penningtons
Bucklesbury House
83 Cannon Street
London, England EC4N 8PE
First Class Mail (International)

Matthew A. Hamermesh, Esquire Hangley Aronchick Segal & Pudlin One Logan Square, 27th Floor Philadelphia, PA 19103 Counsel to Uniroyal, Inc. First Class Mail

Clark R. Hammond, Esq Johnston Barton Proctor & Powell LLP 2900 AmSouth/Harbert Plaza 1901 SIxth Avenue North Birmingham, Alabama 35203 First Class Mail

Richard P.S. Hannum, Esquire Swartz, Campbell & Detweiler 919 Market Street P.O. Box 330 Wilmington, DE 19899 (Counsel to Barrett Estate) First Class Mail

William K. Harrington, Esquire Duane Morris LLP 1100 North Market Street, Suite 1200 Wilmington, DE 19801 (Counsel to William Jewel College) Hand Delivery

Clifford S. Haye, Esq Teachers Insurance and Annuity Association of America 730 Third Avenue New York, NY 10017 First Class Mail Honor S. Heath, Esq Senior Counsel FleetBoston Finanical 777 Main Street Mail Stop CT EH 40220A Hartford, CT 06115 First Class Mail

Mr. Andrew Herenstein
Quadrangle Group LLC
375 Park Ave., 14th Floor
New York, NY 10152
(Counsel to Quadrangle Group LLC)
First Class Mail

Mr. Elliot H. Herskowitz Regen Capital I, Inc. Planetarium Station P.O. Box 826 New York, NY 10024-0540 (Creditor) First Class Mail

John F. Higgins, Esq James Matthewe Vaughn, Esq. Porter & Hedges LLP 700 Louisiana, 35th Floor Houston, TX 7002 (Counsel to TransCom USA Management Co.) First Class Mail

Susan K. Hoffman, Esquire Pepper Hamilton, LLP 3000 Two Logan Square, Eighteenth and Arch Street Philadelphia, PA 19103-2799 (Counsel to Richard Snell) First Class Mail

John F. Horstmann, Esq Lauren Lonergan Taylor, LLP Duane Morris, LLP One Liberty Place, Suite 4200 Philadelphia, PA 19103 (National Fire Insurance Company) (Continental Casualty Company) First Class Mail William Hedden, Jr 811 Knollwood Terrace Westfield, NJ 07090 First Class Mail

David F. Heroy, Esquire
Robert Shannon, Esq
Bell Boyd & Lloyd
70 West Madison Street, Suite 3300
Chicago, IL 60602
(Counsel to Equity Security Holders Committee)
First Class Mail

John C. Hess, Esquire
John C. Hess, P.C.
105 Bonnabrook Drive, Suite 105
Hermitage, TN 37076
(Counsel to South Central Comm. Corp. dba)
(Service Associates/Muzak)
First Class Mail

R. Karl Hill, Esq Seitz, Van Ogtrop & Green, P.A. 222 Delaware Avenue, Suite 1500 Wilmington, DE 19801 (Safeco Insurance Company of America) *Hand Delivery*

Daniel K Hogan, Esq.
Law Offices of Daniel K. Hogan
1311 Delaware Avenue
Wilmington, DE 19806
(Counsel to Hoskins, Debord, Lute, Taylor and)
(Gregory and Lane)
First Class Mail

Peggy A. Housner, Esquire Assistant Attorney General Department of A.G., Revenue Division First Floor Treasury Building, Revenue Div. Lansing, MI 48922 First Class Mail Charles W Hurd
Jonathan C. Bolton
Fulbright & Jaworski, LLP
1301 McKinney
Suite 5100
Houston, TX 77010
First Class Mail

Ric H Huttenlocher Bank One Mail Suite MI1-8095 611 Woodward Avenue Detroit, MI 48226 First Class Mail

Regina A. Iorii, Esq Ashby & Geddes 222 Delaware Avenue, 17th Floor P.O. Box 1150 Wilmington, DE 19801 (Counsel to SCM Metal Products) Hand Delivery

David A. Jagolinzer, Esq Ferraro & Associates, P.A. 4000 Ponce De Leon Blvd., Suite 700 Miami, FL 33146 First Class Mail

Shelby A Jordan
Harlin C. Womble, Jr., Esq
Jordan, Hyden, Womble & Culbreth, PC
500 N. Shoreline Blvd.
Suite 900
Corpus Christi, TX 78471
First Class Mail

Ann Julsen, Esq Sitrick & Company, Inc. 1840 Century Park East Suite 800 Los Angeles, CA 90067 First Class Mail Mary M. Huss, Esq Wolf, Block, Schorr and Solis-Cohen LLP 920 King Street, Suite 300 One Rodney Square Wilmington, DE 19801 (Counsel to Pneumo Abex Corp.) Hand Delivery

Elihu Inselbuch, Esq Caplin & Drysdale, Chartered 399 Park Avenue New York, NY 10022 (Counsel to ACC) First Class Mail

IOS Capital, Inc.
Bankruptcy Administration
Attn: Officer, Managing Agent, or General Agent
1738 Bass Road
P.O. Box 13708
Macon, GA 31208
First Class Mail

Laura Davis Jones, Esq.
James O'Neill
Pachulski, Stang, Ziehl, Young & Jones
919 N. Market Street, Suite 1600
Wilmington, DE 19801
(Counsel to Debtors)

Hand Delivery

J.R. Julian, Esquire
824 Market Street, Suite 1001
P.O. Box 2171
Wilmington, DE 19899
Counsel to European Reinsurance Company
Hand Delivery

Ken Kansa, Esq.
Sidley Austin Brown & Wood
10 South Deerborn Street
BankOne Plaza
Chicago, IL 60603
First Class Mail

John I. Karesh, Esquire Feldman, Karesh, Major & Farbman, LLP 140 Broadway Suite 3100 New York, NY 10005 First Class Mail

David M. Katinsky
Trial Attorney, Tax Division
U.S. Department of Justice
Ben Franklin Station
P.O. Box 227
Washington, DE 20044
First Class Mail

Jeffrey Kaufman, Esquire
Gerald F. Ellersdorfer, Esquire
Kaufman & Logan LLP
100 Spear Street, 12th Floor
San Francisco, CA 94105
(Counsel to Fireman's Fund Insurance Company)
First Class Mail

Michael V. Kelley, Esq Robert Am Marcis Thomas Kelley & Ferraro, LLP 1901 Penton Media Building 1300 East Ninth Stret Cleveland, OH 44114 (Counsel to Asbestos Tort Claimants) First Class Mail

Steven J. Kherkher Williams Bailey Law Firm, LLP 8441 Gulf Freeway, Suite 600 Houston, TX 77017 First Class Mail

William P. Kovacs, Esq.
General Counsel
Conseco Capital Management, Inc.
11825 North Pennsylvania Street
Carmel, IN 46032
First Class Mail

Brian L. Kasprzak
Marks, O'Neill, O'Brien and Courtney
913 North Market Street, Suite 800
Wilmington, DE 19801
(Counsel for Century Indemnity Company, et al.)

Hand Delivery

Robert J. Katzenstein, Esq Smith, Katzenstein & Furlow, LLP 800 Delaware Avenue, 7th Floor P.O. Box 410 Wilmington, DE 19899 (Counsel for Allstate Insurance Company) Hand Delivery

Mark A. Kehoe, Esquire Mika, Meyers, Beckett & Jones, PLC 900 Monroe Avenue, N.W. Grand Rapids, MI 49503 (Counsel to Kurdziel Industries, Inc.) First Class Mail

Alan Kellman, Esq The Jazquest Admiralty Law Firm, P.C. Maritime Asbestosis Legal Clinic a Division of 1570 Penobscot Building Detroit, MI 48226 First Class Mail

Monica Y. Kim McCutchen, Doyle, Brown & Enersen, LLP 355 S. Grand Avenue Suite 4400 Los Angeles, CA 90071-3106 First Class Mail

Ellen M Kramer, Esq Jonathan M. Yarger, Esq Kohrman Jackson & Krantz, PLL 1468 west Ninth Street The Western Reserve Building, Suite 705 Cleveland, OH 44113 First Class Mail Julia S. Kreher, Esquire
Hodgson Russ LLP
One M&T Plaza, Suite 2000
Buffalo, NY 14203
(Counsel to All Metal Machine Specialties, Ltd.)
First Class Mail

Rod Kubat, Esquire Nyemaster, Goode, Voigts, West, Hansell & O'Brien 700 Walnut Street, Suite 1600 Des Moines, IA 50309 (Counsel to Mahle Metal Leve,) First Class Mail

Kevin Lantry, Esquire
Craig A. Wolfe, Esquire
Sidley Austin Brown & Wood
555 West Fifth Street, 40th Floor
Los Angeles, CA 90013
(Counsel to Debtors)
First Class Mail

Lisa Lebowitz N.W. Bernstein & Associates, LLC 767 Third Avenue, 32nd Floor New York, NY 10017 First Class Mail

Stephen D. Lerner, Esq Squire, Sanders & Dempsey LLP 312 Walnut Street, Suite 3500 Cincinnati, OH 45202 First Class Mail

Neal J. Levitsky, Esquire Agostini Levitsky Isaacs & Kulesza 824 N. Market Street, Suite 810 P.O. Box 2323 Wilmington, DE 19899 (Counsel to Travelers Casualty & Surety Co.) Hand Delivery Joseph T. Kremer, Esq Lipsiptz, Green, Fahringer, Roll, et al. 42 Delaware Avenue Suite 300' Buffalo, NY 14202 First Class Mail

Carl N. Kunz, Esq Morris James Hitchens & Williams LLP 222 Delaware Avenue, 10th Floor P.O. Box 2306 Wilmington, DE 19801 Hand Delivery

Stephen S. LaPlante, Esq Miller, Canfield, Paddock & Stone, P.L.C. 150 West Jefferson, Suite 2500 Detroit, MI 48226-4415 Counsel to Ford Motor Co. *First Class Mail*

Lawrence LeClair, Esquire Sayles & Evans One West Church Street Elmira, NY 14901 (Counsel to Trayer Products, Inc.) First Class Mail

Joseph A. Lestyk, Esquire Ahlstrom USA, Inc. 1762 Larkhaven Glen Escondido, CA 92025 (Counsel to Ahlstrom) First Class Mail

Gary P Lightman Glenn A.Manochi, Esq Lightman, Manochi, Christensen 1520 Locust Street 12th Floor Philadelphia, PA 19102 First Class Mail Document 22-2

Peter V. Lockwood, Esq. Caplin & Drysdale, Chartered One Thomas Circle, NW **Suite 1100** Washington, DC 20005 (Counsel to ACC) First Class Mail

Logan Distribution Chase Manhattan Bank 280 Broadway # 2 New York, NY 10007 First Class Mail

Luskin, Stern & Eisler, LLP Attn: Officer, Managing Agent, or General Agent 330 Madison Ave., 34th Floor New York, NY 10017 First Class Mail

David J. Lyons 1526 Gilpin Avenue PO Box 579 Wilmington, DE 19899 First Class Mail

David C. Maletesta, Esq. Kent & McBride, P.C. 1005 Market Street, Suite 500 Wilmington, DE 19801 Hand Delivery

Paul M. Matheny, Esquire The Law Offices of Peter G. Angelos, P.C. 5905 Harford Road Baltimore, MD 21214 (Counsel to Creditors) First Class Mail

Peter Lockwood Nathan D. Finch, Esq. Caplin & Drysdale One Thomas Circle, N.W. Washington, DC 20005 (Asbestos Claimants Committee in Owens Corning, USG) (Asbestos Claimants Committee WR Grace & Armstrong) First Class Mail

Lone Star Industries, Inc. c/o James L. Ware Sheehy, Serpe & Ware, P.C. 2500 Two Houston Cntr., 909 Fannin Street Houston, TX 77010-1003 First Class Mail

John Lyckman, Esq Legett & Platt, Incorporated No. 1 Leggett Road Cathage, MO 64836 First Class Mail

Kathleen P. Makowski, Esq. Klett Rooney Lieber & Schorling 1000 West Street, Suite 1410 Wilmington, DE 19801 Hand Delivery

Michael L Martell, Esq. Phillips Nizer, LLP 666 5th Avenue, 28th Floor New York, NY 10103 First Class Mail

Katharine L. Mayer, Esquire McCarter & English, LLP 919 N. Market St., Suite 950 P.O.Box 111 Wilmington, DE 19899 (Counsel to Carquest Corporation and TCF Leasing) Hand Delivery

John Mazzilli
Bankruptcy Coordinator
IBM Corporation
275 Viger East, 4th Floor
Montreal QC, Canada H2X 3R7
(Counsel to IBM Credit Corporation)
First Class Mail (International)

David P. McClain
Daniel F. Patchin
McClain, Leppert & Maney, P.C.
South Tower Pennzoil Place
711 Louisiana, Suite 3100
Houston, TX 77002
(Counsel for Mt. McKinley Insurance Company)
First Class Mail

Richard J. McIntyre, Esquire Trenam, Kemker, Scharf, Barkin, Frye, O' Neill 2700 Bank of America Plaza P.O. Box 1102 Tampa, Fl 33601 (Counsel to Larry S. Hyman) First Class Mail

J. Brian McTigue 5301 Wisconsin Avenue, Suite 350 Washington, DC 20015 First Class Mail

Keith F. Millhouse, Esq The MIllhouse Law Group 2815 Townsgate Road, Suite 330 Westlake VIllage, CA 91361 First Class Mail

Christopher R. Momjian, Esquire Senior Deputy Attorney General Pennsylvania Attorney General's Office 21 S. 12th Street, 3rd Floor Philadelphia, PA 19107-3603 First Class Mail Walter F. McArdle, Esquire The Zinszer Building Spain & Gillon, LLC 2117 Second Avenue North Birmingham, AL 35203 Counsel to Dresser, Inc. First Class Mail

Paul McDonnell Attn. Maria O'Neill Conty of Riverside P.O. Box 12005 Riverside, CA 92502-2205 First Class Mail

J. Brian McTigue 5301 Wisconsin Avenue, Suite 350 Washington, DC 20015 First Class Mail

Kathleen M. Miller, Esquire Smith, Katzenstein & Furlow LLP 800 Delaware Avenue P.O. Box 410 Wilmington, DE 19899 (Counsel to National City Bank of Indiana) Hand Delivery

Aleksandra A. Mizilolek, Esq Dykema Gossett PLLC 400 Renaissance Center Detroit, MI 48243 First Class Mail

Christopher R. Momjian, Esquire Senior Deputy Attorney General Attorney General of Pennsylvania 21 S. 12th Street, 3rd Floor Philadelphia, PA 19017 First Class Mail Francis A. Monaco, Esq Monzack and Monaco, P.A. 1201 N. Orange Street, Suite 400 P.O. Box 2031 Wilmington, DE 19801 Hand Delivery

Mr. Vince Antrieri Icahn Assoc. Corp Attn: Officer, Managing Agent, or General Agent 767 Fifth Avenue 47th Floor New York, NY 10153 First Class Mail

Deirdre M Murphy Vice President & General Counsel Hollingsworth & Vose Company 112 Washington Street E. Walpole, MA 02032 First Class Mail

National Fire Insurance Co.1 of Hartford
Attn: Surety Claims
Continental Casualty Company
CNA Plaza
Chicago, IL 60685
First Class Mail

Larry J. Nyhan, Esq James F. Conlan, Esq. Sidley Austin Brown & Wood 10 South Dearborn Street Chicago, IL 60603 (Counsel to Debtors) First Class Mail

Paul F. O'Donnell, Esq Hinckley, Allen & Snyder LLP 28 State Street Boston, MA 02109 First Class Mail Duane D. Morse
Wilmer Cutler Pickering Hale and Dorr LLP
1600 Tysons Blvd., Suite 1000
McLean, VA 22102
(Hartford Accident and Indemnity Company, et al.)
First Class Mail

John F. Mullen, Esq.
Cozen & O'Connor
1900 Market Street
Philadelphia, PA 19103
(Counsel to National Fire Insurance Company of)
(Hartford ad Continental Casualty Company)
First Class Mail

Christine L. Myatt, Esq Adams Kleemeier Hagan Hannah & Fouts PLLC 701 Green Valley Road, Suite 100 P.O. Box 3463 Greensboro, NC 27402 First Class Mail

Andrew G. Neill, Esquire Kappel, Neill & Wolff, L.L.C. 8909 Ladue Rd. St. Louis, MO 63124 (Counsel to Thiel Tool & Eng. Co.) First Class Mail

Christopher O'Brien, Esq
District Tax Attorney
Office of Counsel
Building 9, Room 100,W A Harriman Campus
Albany, NY 12227
Department of Taxation and Finance(State of N.Y.)
First Class Mail

James E. O'Neill, Esq Laura Davis Jones, Esq. Pachulski, Stang, Ziehl, Young & Jones, P.C. 919 Market STreet, 16th Floor P.O. Box 8705 Wilmington, DE 19899-8705 (Counsel to Debtors) Hand Delivery P. Schoenfeld Asset Management, LLC Attn: Officer, Managing Agent, or General Agent 1330 Avenue of the Americas 34th Floor New York, NY 10019 First Class Mail

Larry E. Parres, Esq Lewis, Rice & Fingersh, L.C. 500 North Broadway Suite 2000 St. Louis, MO 63102 First Class Mail

Frank Perch, Esq Office of the United States Trustee 844 King Street, Suite 2313 Wilmington, DE 19801 Hand Delivery

Paul A. Peters, Esq Attorneys for GW Plastics Tuscon, Inc. Saperston & Day, P.C. 1100 M&T Center Three Fountain Plaza Buffalo, NY 14203 First Class Mail

John C. Phillips, Esq Phillips, Goldman & Spence, P.A. 1200 North Broom Street Wilmington, DE 19806 Hand Delivery

David T. Pluta Ahlstrom Windsor Locks LLC Two Elm Street Windsor Locks, CT 06096-2335 (Ahlstrom) First Class Mail Rebecca Pacholder R2 Investments 301 Commerce Street Suite 2975 Ft. Worth, TX 76102 First Class Mail

Donald N. Patten c/o Patten Wornom Hatten & Diamonstein, LC 12350 Jefferson Avenue Suite 360 Newport News, VA 23602 First Class Mail

Carl J. Pernicone
James Deaver
Wilson, Elser, Moskowitz, Edelman & Dicker LLP
150 East 42nd Street
New York, NY 10017-5639
(Globe Indemnity Company)
(Royal Indemnity Company)
First Class Mail

R. Matthew Pettigrew, Esq Markowitz & Richman 1100 North American Building, 121 South Broad Street Philadelphia, PA 19107 Counsel to Glass, Molders, Pottery. Plastics & Allied Workers Intern'l Union First Class Mail

Mark D. Plevin Crowell & Moring LLP 1001 Pennsylvania Avenue, NW Washington, DC 20004 (Counsel for Century Indemnity Company, et al.) First Class Mail

Jim Polkowski Revenue Agent State of Wisconsin Department of Revenue 2135 Rimrock Road Madison, WI 53713 First Class Mail Russell D. Pollock, Esquire Greene Radovsky Maloney & Share, LLP Four Embaracadero Cntr., Suite 4000 San Francisco, CA 94111-4106 (Counsel to ProLogis California I, LLC) First Class Mail

Mark W. Powers, Esq. Bowditch & Dewey, LLP 311 Main Street Worcester, MA 01608 First Class Mail

Robert M Quinn Carlton Fields P. O. Box 3239 Tampa, FL 33601 First Class Mail

Margery N. Reed, Esquire
Duane Morris LLP
4200 One Liberty Place
Philadelphia, PA 19103
(Counsel to Principle Life Insurance Company)
First Class Mail

Steven J. Reisman, Esq Curtis, Mallet-Prevost, Colt & Mosle LLP 101 Park Avenue New York, NY 10178-0061 First Class Mail

Joseph F. Rice Ness, Motley, Loadholt, Richardson & Poole 28 Bridgeside Boulevard P.O. Box 1792 Mt. Pleasant, SC 29464 (Chairperson of ACC) First Class Mail Mr Kevin Poole
Curzon Insurance Ltd.
Albert House, South Esplanade
P.O. Box 34
St. Peter Port, Guernsey, Scotland GY1 4AU
First Class Mail (International)

Thomas J Quinn
Mendes & Mount, LLP
750 Seventh Avenue
New York, NY 10019
(Counsel for London Market Insurance Companies)
First Class Mail

Rex Rainach, Esqurie
Professional Law Corporation
3622 Government Street
Baton Rouge, LA 70806
Counsel to CenturyTel of Northwest Arkansas LLC
First Class Mail

Michael H. Reed, Esq Pepper Hamilton LLP 3000 Two Logan Square Eighteenth & Arch Streets Philadelphia, PA 19103 First Class Mail

Glenn M. Reisman, Esquire GE Supply Company Two Corporate Drive, Suite 363 P.O. Box 861 Shelton, CT 06484-0861 (Counsel to GE Supply Company) First Class Mail

Alan B. Rich, Esq Russell W. Budd, Esquire Baron & Budd, PC 3102 Oak Lawn Avenue Suite 1100 Dallas, TX 75219 First Class Mail Michael P. Richman, Esq David M. Hillman, Esq. Mayer, Brown Rowe & Maw 1675 Broadway New York, NY 10019 (CCR)

Donald A. Robinson, Esquire Robinson & Livelli Two Penn Plaza East, Suite 1100 Newark, NJ 07105-2237 (Counsel to JPMorgan Chase Bank (Administrative)

(Agent))
First Class Mail

First Class Mail

Stuart D. Rosen
G. Eric Brunstad, Jr.
Bingham McCutchen LLP
One State Street
Hartford, CT 06103
(Counsel for Travelers Indemnity Co. and Affiliates)
First Class Mail

Michael A Rosenthal, Esquire Aron G. York, Esq Gibson Dunn & Crutcher LLP 2100 McKinney Avenue Suite 1100 Dallas, TX 75201 First Class Mail

Josiah Rotenberg Lazard Freres & Co., LLC 30 Rockefeller Plaza 60th Floor New York, NY 10020 First Class Mail

Sharon Royer
Harrisburg Bankruptcy and Compliance
Bureau of Employer Tax Operation
1171 South Cameron Street
Room 312
Harrisburg, PA 17104
First Class Mail

Richard Riley, Esq.
Duane Morris LLP
1100 North Market Street, Suite 1200
Wilmington, DE 19801
(National Fire Insurance Company)
(Continental Casualty Company)

Hand Delivery

John E. Rodewald, Esq Bates & Carey 191 N. Wacker Drive, Suite 2400 Chicago, IL 60606 First Class Mail

Jeffrey Rosenkranz, Esq The Delaware Bay Company 680 Fifth Aveneu 22nd Floor New York, NY 10019 First Class Mail

Russell W. Roten
Coudert Brothers LLP
333 South Hope Street
Los Angeles, CA 90071
(Counsel for London Market Insurance Companies)
First Class Mail

Jeffrey L. Rousseau, Esq Computer Sales Int'l, Inc. 9990 Old Olive Street Road, Suite 101 St. Louis, MO 63141 (Counsel to CSI) First Class Mail

Joseph M Russell Bank One Mail Suite MI1-8095 611 Woodward Avenue Detroit, MI 48226 First Class Mail Rheba Rutkowski
Bingham McCutchen LLP
150 Federal Street
Boston, MA 02110
(Counsel for Travelers Indemnity Co. and Affiliates)
First Class Mail

Michael S. Sandberg, Esquire Hellmuth & Johnson, PLLC 10400 Viking Drive, Suite 560 Eden Prairie, MN 55344 (Counsel to West Group) First Class Mail

Russell W Savory Gotten, Wilson & Savory, PLLC 88 Union Avenue, Suite 1400 Memphis, TN 38103 First Class Mail

Alan B. Schaeffer Pickrel, Schaeffer & Ebeling 2700 Kettering Tower Dayton, OH 45423 First Class Mail

Eric L. Schnabel, Esq Klett Rooney Lieber & Schorling 1000 West Street, Suite 1410 Wilmington, DE 19801 Hand Delivery

Sergio I. Scuteri, Esquire Farr, Burke, Gambacorta & Wright 211 Benigno Blvd, Suite 201 Bellmawr, NJ 08031 (Counsel to Citicorp Vendor Finance, Inc.) First Class Mail SAFECO Insurance Co. of America Attn: Surety Claims 4333 Brooklyn Avenue, NE Seattle, WA 98185 First Class Mail

Bradford J. Sandler, Esq Adelman Lavine Gold & Levin, P.C. 9191 North Market Street, Suite 710 Wilmington, DE 19801 Hand Delivery

Nathan A. Schachtman, Esquire McCarter & English LLP 1735 Market St., Suite 700 Mellon Bank Center Philadelphia, PA 19103 (Counsel to Carquest Corporation) First Class Mail

Alicia S. Schehr, Esq.
Jaffe, Raitt, Heuer & Weiss
27777 Franklin Road, Suite 2500
Southfield, MI 48034
(Counsel to Allor Manufacturing, Inc.)
First Class Mail

Michael D. Schuman, Esquire Schuman & Pieper, LLP P.O. Box 170168 Milwaukee, WI 53217-8016 (Counsel to Carpenter Brothers, Inc.) First Class Mail

John D. Shea, Esq Thomas G. Wilkinson, Jr. Cozen O'Connor Arthur J. Abramowitz 1900 Market Street Philadelphia, PA 19103 American International Underwriters, et al. First Class Mail WIlliam P. Shelley
John J. Dwyer
Thomas G. Wilkinson, Jr.
Arthur J. Abramowitz
Cozen O'Connor
1900 Market Street
Philadelphia, PA 19103
(Counsel for Federal Insurance Company)
(Mt. McKinley Insurance Company)
First Class Mail

Beverly H Shideler BS8399 IBM Corp Two Lincoln Centre Oakbrook Terrace, IL 60181 First Class Mail

Laurie S. Silverstein, Esq Monica Leigh Lofton, Esq. Potter Anderson & Corroon LLP 1313 N. Market Street, 6th Floor P.O. Box 951 Wilmington, DE 19801 (Counsel to Claims Resolution) Hand Delivery

Kate K. Simon

Bingham McCutchen LLP
One State Street
Hartford, CT 06103
(Counsel for Travelers Indemnity Co. and Affiliates)
First Class Mail

Ellen W. Slights, Esq Assistant United State Attorney 1007 Orange Street, Suite 700 PO Box 2046 Wilmington, DE 19899 Hand Delivery David M. Sherbin, Esq Deputy General Counsel and Secretary Federal Mogul Corporation 26555 Northwestern Highway Southfield, MI 48034 (Debtor) First Class Mail

William H. Short, Esq Haynsworth Sinkler Boyd, P.A. P.O. Box 11889 Columbia, SC 29211 *First Class Mail*

Christopher P. Simon, Esq. Cross & Simon, LLC 913 North Market Street, Suite 1001 Wilmington, DE 19801 (Zurich International, Ltd.) Hand Delivery

Eric W. Sleeper, Esq Eilentz, Goldman & Spitzer 90 Woodbridge Center Drive P.O. Box 10 Woodbridge, NJ 07095 (Counsel to Asbestos Claimants) First Class Mail

Warren H. Smith Attn: Warren Smith 325 North St. Paul Street Suite 1275 Dallas, TX 75201 Fee Auditor Hand Delivery Todd R. Snyder Rothschild Inc. 1251 Avenue of the Americas New York, NY 10020 (Financial Advisor and Investment Banker) First Class Mail

Christopher S. Sontchi, Esquire Ashby & Geddes 222 Delaware Avenue, 17th Floor P.O. Box 1150 Wilmington, DE 19899-1150 (Counsel to Cooper Industries, Inc.) Hand Delivery

Daniel W. Speights Speights & Runyan 200 Jackson Avenue, East P.O. Box 685 Hampton, SC 29924 First Class Mail

M. Kimberly Stagg, Esq. Senior Counsel Nissan North America, Inc. 983 Nissan Drive Bin 17u Smyra, Tennessee 37167 First Class Mail

Sarah Steinbaum 44 W. Flagler Street **Suite 2175** Miami, FL 33130 First Class Mail

David B. Stratton, Esq. Pepper Hamilton LLP 1313 Market Street, Hercules Plaza, Suite 5100 PO Box 1709 Wilmington, DE 19899-1709 (Pension Trustee) Hand Delivery

Societe Generale Attn: Officer, Managing Agent, or General Agent 1221 Avenue of the Americas New York, NY 10020 First Class Mail

John S. Spadaro, Esq. Murphy Spadaro & Landon 1011 Centre Road Suite 210 Wilmington, DE 19805 (Counsel for London Market Insurance Companies) (Hartford Accident and Indemnity Company, et al.) First Class Mail

Adam M. Spence, Esq The Law Offices of Adam M. Spence, P.C. 105 W. Chesapeake Ave., Suite 400 Towson, MD 21204 (Counsel to GECC) First Class Mail

Jeffrey J. Stegenga FTI Consulting 2001 Ross Avenue, Suite 400 Dallas, TX 75201 (Financial Advisors to Debtors) First Class Mail

Gordon Stewart Susan Hazeldine Allen & Overy LLP One New Change London, United Kingdom EC4M9QQ First Class Mail (International)

Adam P. Strochak, Esq. Weil, Gotshal & Manges, LLP 1501 K Street NW, Suite 100 Washington, DC 20005 (PD Committee) First Class Mail

Neil Subin, Esq 8 Palm Court Sewalls Point, FL 34996 First Class Mail

Michelle T. Sutter, Esquire Revenue Recovery Ohio Department of Taxation 101 East Town Street, 3rd Floor Columbus, OH 43215 (State of Ohio, Dept. of Taxation) First Class Mail

Theodore J. Tacconelli, Esq. Ferry, Joseph & Pearce, P.A. 824 Market Street, Suite 904 P.O. Box 1351 Wilmington, DE 19899 *Hand Delivery*

Tennessee Board of Regents c/o TN Attorney General's Office, Bankr. Unit Tennessee Board of Regents-Nashville State Tech. P.O. Box 20207 Nashville, TN 37202-0207 (Tennessee A.G. Office) First Class Mail

The Bank of New York Attn: Corpoate Trust Administration 101 Barclay Street Floor 21 West New York, NY 10286 First Class Mail

The Travelers Insurance Company
National Accounts
Attn: Officer, Managing Agent, or General Agent
1 Tower Square - 5MN
Hartford, CT 06183
First Class Mail

Karen V. Sullivan
Oberly, Jennings & Rhodunda, P.A.
800 Delaware Avenue, Suite 901
PO Box 2054
Wilmnigton, DE 19899-2054
(Globe Indemnity Company)
(Royal Indemnity Company)
Hand Delivery

Richard J. Sweeney
Daccord Kleinwort Wasserstein
1301 Avenue of the Americas
Basement 1
New York, NY 10019

First Class Mail

William F. Taylor, Esq McCarter & English, LLP 919 Market Street, Suite 950 P.O. Box 111 Wilmington, DE 19801 Hand Delivery

A. Dennis Terrell, Esquire Drinker Biddle & Shanley, LLP 500 Campus Drive Florham Park, NJ 07932-1040 Counsel to Honeywell International, Inc. *First Class Mail*

The City of Portland Attn: Linda S. Law, Esq. 1221 SW 4th Avenue, Room 430 Portland, OR 97204 (Interested Party) First Class Mail

Tighe Cottrell & Logan, P.A. First Federal Plaza, Suite 500 P.O. Box 1031 Wilmington, DE 19801 (Allianz Versicherungs AG) Hand Delivery Brink W. Timothly, Esquire Lord, Bissell & Brook 115 South LaSalle Street Chicago, ILL 60603 (Counsel to W.W. Grainger, Inc.) First Class Mail

Kimberly Wood Tucker, Esquire Wright, Lindsay & Jennings LLP 200 West Capitol Ave., Suite 2200 Little Rock, Arkansas 72201 (Counsel to Tokusen USA) First Class Mail

Michael J. Venditto, Esquire Ira R. Abel Kensington & Ressler L.L.C. 25-13 Old Kings Hwy N P.O. Box 304 Darien, CT 06820 (Counsel to Comdisco, Inc.) First Class Mail

S. James Wallace, Esquire The Gulf Tower Griffith, McCague & Fernsler, P.C. 707 Grant Street, Suite 3626 Pittsburgh, PA 15219-1911 (Counsel for Duquesne Light Company) First Class Mail

Charles J. Weiss, Esq Timoney, Knox, Hasson & Weand 400 Maryland Drive P.O. Box 7544 Ft Washington, PA 19034-7544 First Class Mail

E. Katherine Wells, Esq. Office of General Counsel SC DHEC 2600 Bull Street Columbia, SC 29201 First Class Mail

Travelers Casualty & Surety Co. of Ameri Vice President, Commercial Surety Claims Attn: Mr. David M. Sasportas One Tower Square, Bond Claims - 3PB Hartford, CT 06183-6014 First Class Mail

Frank J. Vecchione, Esquire Gibbons, Del Deo, Dolan, Griffinger & Vecchione One Riverfront Plaza Newark, NJ 07102 (Counsel to the Debtors) First Class Mail

George Wade, Esq Shearman & Sterling 599 Lexington Avenue New York, NY 10022 First Class Mail

Thomas D Walsh, Esq. McCarter & English, LLP 919 N. Market Street P.O. Box 111 Wilmington, DE 19801 (Counsel to Cardolite Corp.) Hand Delivery

Robert B. Weiss, Esq. Sheldon S. Toll, Esq. Honigman Miller Schwartz and Cohn LLP 2290 First National Building 660 Woodward Avenue Detriot, MI 48226 First Class Mail

Mary A. Wells, Esquire Wells, Anderson & Race, LLC 1700 Broadway, Suite 1020 Denver, CO 80290-1001 (Counsel to Carquest Corporation) First Class Mail

Greg Werkheiser, Esq Morris, Nichols, Arsht & Tunnell 1201 N. Market Street P.O. Box 1347 Wilmington, DE 19801 Hand Delivery

Randall A. White, Esq Scholten and Fant, P.C. 233 Washington Street, Suite 302 P.O. Box 454 Grand Haven, MI 49417 First Class Mail

David E. Wilks, Esquire
White & Williams, LLP
824 N. Market Street, Suite 902
P.O. Box 709
Wilmington, DE 19899
(Counsel to Chase Chevrolet Co, Inc. and)
(Mitsubishi Motor Sales of America, Inc.)
Hand Delivery

R. Kenneth Willman, Esquire
Valerie M. LaBella
Willman & Arnold LLP
705 McKnight Park Drive
Pittsburgh, PA 15237
(Counsel to Employers Mutual Casualty Company)
(and Highland Insurance Company)
First Class Mail

Wilmington Trust Company Attn: Corporate Trust Division Rodney Square North 1100 North Market Street Wilmington, DE 19890 Hand Delivery Scott Wert, Esq Foster & Sear, LLP 524 E. Lamar Blvd. Suite 200 Arlington, TX 76011 First Class Mail

Mr. Michael E. Wiles Debevoise & Plimpton 919 Third Avenue New York, NY 10022 Rothschild Inc. First Class Mail

Gregory Willard, Esq Bryan Cave LLP One Metropolitan Square Suite 3600 St. Louis, MO 63102 (Counsel to Chase) First Class Mail

R. Kenneth Willman Valerie M. LaBella Willman & Arnold LLP 705 McKnight Park Drive Pittsburgh, PA 15237 *First Class Mail*

Peter D Wolfson Thomas A. Labuda, Esquire Sonnechein Nath & Rosenthal 8000 Sears Tower 233 South Wacker Drive Chicago, IL 60606 (Counsel to Creditors Commitee) First Class Mail Donald A. Workman, Esq Foley & Lardner 3000 K Street, N.W., Suite 500 Washington Harbour Washington, DC 20007 (Counsel to Cummins Engine Company, Inc.) (and NTN USA Corp. of America) First Class Mail

J. Craig Young Area 2 Internal Revenue Service 320 Federal Place Room 509 Greensboro, NC 27401 First Class Mail

Matthew G. Zaleski, Esq Campbell & Levine, LLC 800 King Street, Suite 300 Wilmington, DE 19801 (Counsel to ACC) Hand Delivery James S. Yoder, Esq White and Williams, LLP 824 Market Street, Suite 902 Wilmington, DE 19899-0709 (Counsel for Allianz companies) Hand Delivery

Christopher R Zaetta
Tax Division
U.S. Department of Justice
Judiciary Center Building
555 4th Street, N.W.
Washington, DC 20001
First Class Mail

James L. Zamoyski, Esq Senior VP and General Counsel Federal Mogul Corporation 26555 Northwestern Highway Southfield, MI 48034 (Debtor) First Class Mail